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GOVERNMENT OF TAMIL NADU  
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# TAMIL NADU GOVERNMENT GAZETTE

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### Part II—Section 2

Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.

#### NOTIFICATIONS BY GOVERNMENT

##### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

AMENDMENTS TO NOTIFICATIONS

[G.O. Ms. No. 66, Commercial Taxes and Registration B1, 13th April 2020,  
Panguni 31, Vikari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/232(h-1)/2020.

In exercise of the powers conferred by sub-section (1), (3) and sub-section (4) of Section 9 and sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85-119 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 29th June, 2017, namely:-

##### AMENDMENTS.

In the said notification, in the Table, against serial number 25,

(a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely, -

| (3)  | (4) | (5) |
|--|-----|-----|
| "(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts. | 2.5 | -   |

(b) in item (ii), in column (3), after the brackets and figures "(i)", the word, brackets, and figures "and (ia)" shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2020.

[G.O. Ms. No. 67, Commercial Taxes and Registration B1, 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

**No. II(2)/CTR/232(h-2)/2020.**

In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 29th June, 2017, namely:-

**AMENDMENTS**

In the said notification, -

- (a) in Schedule I – 2.5%, serial number 187 and the entries relating thereto shall be omitted;
- (b) in Schedule II-6%,-
  - (i) after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

|       |            |             |
|-------|------------|-------------|
| "75A. | 3605 00 10 | All goods"; |
|-------|------------|-------------|

- (ii) serial numbers 202 and 203 and the entries relating thereto shall be omitted;
- (c) in Schedule III-9%,-

- (i) serial number 73 and the entries relating thereto shall be omitted;
- (ii) in serial number 379, for the entry in column (3), the entry "All goods" shall be substituted;

2. This notification shall be deemed to have come into force on the 1st day of April, 2020.

[G.O. Ms. No. 68, Commercial Taxes and Registration B1, 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

**No. II(2)/CTR/232(h-3)/2020.**

In exercise of the powers conferred by Section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies those registered persons (hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, as mentioned below.

**2. Registration.**- The said class of persons shall, with effect from the date of appointment of IRP/RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP:

Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

**3. Return.**- The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.

**4. Input tax credit.**- (1)The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or Services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-section (4) of Section 16 of the said Act and sub-rule (4) of rule 36 of the Tamil Nadu Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

(2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP/RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules.

(5) Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

**Explanation.-** For the purposes of this notification, the terms "corporate debtor", "corporate insolvency resolution professional", "interim resolution professional" and "resolution professional" shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016).

5. This Notification shall be deemed to have come into force on 21st March, 2020.

*[G.O. Ms. No. 69, Commercial Taxes and Registration B1, 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]*

**No. II(2)/CTR/232(h-4)/2020.**

In exercise of the powers conferred by Section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/301(f-2)/2019, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 23rd April, 2019, namely:-

**AMENDMENT**

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: –

"Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20."

2. This Notification shall be deemed to have come into force on 21st March, 2020.

*[G.O. Ms. No. 70, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]*

**No. II(2)/CTR/232(h-5)/2020.**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Governor, on the recommendations of the Council, and in supersession of the notification of the Commercial Taxes and Registration Department Notification No. SRO A-45(b-2)/2019, published at page 2 in Part III-Section 1(a) of the *Tamil Nadu Government Gazette*, Extraordinary, dated 17th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st October, 2020.

*[G.O. Ms. No. 71, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]*

**No. II(2)/CTR/232(h-6)/2020.**

In exercise of the powers conferred by the sixth proviso to rule 46 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Governor of Tamil Nadu, on the recommendations of the Council, and in supersession of the Commercial Taxes and Registration Department Notification No. SRO A-45(b-4)/2019, published at page 2 in Part III-Section 1(a) of the *Tamil Nadu Government Gazette*, Extraordinary, dated 17th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October, 2020.

[G.O. Ms. No. 73, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

**No. II(2)/CTR/232(h-7)/2020.**

In exercise of the powers conferred by sub-section (6D) of Section 25 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

- (a) Individual;
- (b) Authorised signatory of all types;
- (c) Managing and Authorised partner; and
- (d) Karta of an Hindu undivided family.

2. This notification shall be deemed to have come into effect from the 1st day of April, 2020.

[G.O. Ms. No. 74, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

**No. II(2)/CTR/232(h-8)/2020.**

In exercise of the powers conferred by sub-section (6B) of Section 25 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which an individual shall undergo authentication, of Aadhaar number, as specified in rule 8 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall be deemed to have come into effect from the 1st day of April, 2020.

[G.O. Ms. No. 75, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

**No. II(2)/CTR/232(h-9)/2020.**

In exercise of the powers conferred by sub-section (6C) of Section 25 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) , the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which the -

- (a) Authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall be deemed to have come into effect from the 1st day of April, 2020.

[G.O. Ms. No. 76, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

**No. II(2)/CTR/232(h-10)/2020.**

In exercise of the powers conferred by Section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Tamil Nadu Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl. No. | Quarter for which details in FORM GSTR-1 are furnished | Time period for furnishing details in FORM GSTR-1 |
|---------|--|---|
| (1)     | (2)  | (3)   |
| 1       | April, 2020 to June, 2020                              | 31st July, 2020                                   |
| 2       | July, 2020 to September, 2020                          | 31st October, 2020                                |

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

4. This Notification shall be deemed to have come into force on 23rd March, 2020.

*[G.O. Ms. No. 78, Commercial Taxes and Registration (B1), 13th April 2020, Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]*

**No. II(2)/CTR/232(h-11)/2020.**

In exercise of the powers conferred by sub-section (1) of Section 50 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-3)/2017, published at pages 2-3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 29th June, 2017, namely:-

**AMENDMENT**

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: -

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:--

Table

| S. No. | Class of registered persons  | Rate of interest   | Tax period                              | Condition   |
|--------|--|--|---|---|
| (1)    | (2)  | (3)  | (4)                                     | (5)   |
| 1.     | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year                                | Nil for first 15 days from the due date, and 9 per cent thereafter | February, 2020, March 2020, April, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 24th day of June, 2020   |
| 2      | Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year | Nil  | February, 2020, March, 2020             | If return in <b>FORM GSTR-3B</b> is furnished on or before the 29th day of June, 2020   |
|        |  |  | April, 2020                             | If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020   |
| 3.     | Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year                                  | Nil  | February, 2020                          | If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020   |
|        |  |  | March, 2020                             | If return in <b>FORM GSTR-3B</b> is furnished on or before the 3rd day of July, 2020    |
|        |  |  | April, 2020                             | If return in <b>FORM GSTR-3B</b> is furnished on or before the 6th day of July, 2020.”. |

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

[G.O. Ms. No. 79, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

**No. II(2)/CTR/232(h-12)/2020.**

In exercise of the powers conferred by Section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereafter in this notification referred to as the said Act), read with Section 148 of the said Act, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/1099(e-4)/2018, published at page 4 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 31st December, 2018, namely:-

**AMENDMENT**

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under Section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--

**TABLE**

| S. No. | Class of registered persons  | Tax period                                  | Condition  |
|--------|--|---|--|
| (1)    | (2)  | (3)   | (4)  |
| 1.     | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year                                | February, 2020, March, 2020 and April, 2020 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 24th day of June, 2020  |
| 2      | Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year | February, 2020 and March, 2020              | If return in <b>FORM GSTR-3B</b> is furnished on or before the 29th day of June, 2020  |
|        |  | April, 2020                                 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020  |
| 3.     | Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year                                  | February, 2020                              | If return in <b>FORM GSTR-3B</b> is furnished on or before the 30th day of June, 2020  |
|        |  | March, 2020                                 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 3rd day of July, 2020   |
|        |  | April, 2020                                 | If return in <b>FORM GSTR-3B</b> is furnished on or before the 6th day of July, 2020.” |

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

[G.O. Ms. No. 80, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

**No. II(2)/CTR/232(h-13)/2020.**

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/79(h-1)/2018, published at page 1 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 23rd January, 2018, namely:-

**AMENDMENT**

In the said notification, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”

2. This notification shall be deemed to have come into force with effect from the 3rd April, 2020.

[G.O. Ms. No. 81, Commercial Taxes and Registration (B1), 13th April 2020,  
Panguni, 31, Vikari, Thiruvalluvar Aandu-2051.]

No. II(2)/CTR/232(h-14)/2020.

In exercise of the powers conferred by Section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/301(f-2)/2019, published at page 2 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 23rd April, 2019, namely:-

AMENDMENT

In the said notification,-

(i) in the second paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Tamil Nadu Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.”;

(ii) in the third paragraph, the following proviso shall be inserted, namely: –

“Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Tamil Nadu Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 3rd April, 2020.

Ka. BALACHANDRAN,  
*Principal Secretary to Government.*